

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North Miami Community Schools (5620)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,522,173	\$1,783,272	\$1,781,783	\$1,882,614	24%	6%	6%
	11300 Regular Programs; High School	\$1,230,191	\$1,466,644	\$1,516,294	\$1,668,891	36%	14%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$812	\$0	n/a	n/a	-100%
	11420 Vocational Education; Agriculture B	\$44,629	\$70,726	\$66,856	\$76,199	71%	8%	14%
	11450 Vocational Education; Consumer and Homemaking	\$45,633	\$57,668	\$56,062	\$59,926	31%	4%	7%
	11910 Other Regular Programs; Competency Testing	\$0	\$590	\$0	\$0	n/a	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$16	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$30,175	\$14,999	\$12,132	\$7,905	-74%	-47%	-35%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$20,545	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$7,723	\$5,580	\$0	\$0	-100%	-100%	n/a
	12900 Other Special Programs	\$6,450	\$5,439	\$0	\$0	-100%	-100%	n/a
	14100 Summer School Programs; Elementary	\$0	\$0	\$11,805	\$0	n/a	n/a	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$7,930	\$10,883	\$0	n/a	-100%	-100%
	14300 Summer School Programs; High School	\$35,685	\$24,280	\$12,474	\$11,361	-68%	-53%	-9%
	16100 Remediation Testing	\$38,546	\$10,446	\$16,405	\$39,796	3%	281%	143%
	16200 Preventive Remediation	\$16,051	\$22,776	\$10,317	\$15,127	-6%	-34%	47%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$27,420	\$32,611	\$44,586	\$36,532	33%	12%	-18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$164,265	\$202,632	\$199,249	\$175,961	7%	-13%	-12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$468,159	\$548,144	\$595,309	\$458,748	-2%	-16%	-23%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$6,016	\$1,363	n/a	n/a	-77%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$5,462	\$21,343	\$25,249	\$20,385	273%	-4%	-19%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$50	\$150	n/a	n/a	200%
	22220 Library/Media Services; School Library	\$111,664	\$85,031	\$104,849	\$124,729	12%	47%	19%
	22230 Library/Media Services; Audiovisual	\$1,940	\$2,248	\$448	\$507	-74%	-77%	13%
	24100 Office of The Principal	\$417,622	\$462,992	\$475,484	\$541,628	30%	17%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$79,015	\$0	\$46,998	\$38,342	-51%	n/a	-18%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$35	\$217	\$467	n/a	> 500%	115%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$100,155	\$0	\$0	n/a	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$136,849	\$162,095	\$217,497	\$171,953	26%	6%	-21%
<b>Student Academic Achievement Total</b>		<b>\$4,389,666</b>	<b>\$5,087,636</b>	<b>\$5,211,775</b>	<b>\$5,353,128</b>	<b>22%</b>	<b>5%</b>	<b>3%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$45,759	\$62,142	n/a	n/a	36%
	21220 Guidance Services; Counseling Services	\$115,089	\$118,624	\$70,275	\$44,457	-61%	-63%	-37%
	21250 Guidance Services; Records Maintenance	\$2,283	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$29,654	\$41,392	\$45,687	\$48,680	64%	18%	7%
	21390 Health Services; Other Health Services	\$0	\$0	\$4,692	\$5,993	n/a	n/a	28%
	22110 Improvement of Instruction; Service Area Direction	\$4,870	\$150,718	\$14,462	\$3,334	-32%	-98%	-77%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$525	\$34,751	\$45,757	\$6,970	> 500%	-80%	-85%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$996	\$11,570	\$15,452	n/a	> 500%	34%
	23110 Board of Education; Service Area Direction	\$25,967	\$23,110	\$19,381	\$7,354	-72%	-68%	-62%
	23190 Board of Education; Other Governing Body Services	\$14,132	\$9,339	\$15,962	\$33,119	134%	255%	107%
	23210 Executive Administration; Office of The Superintendent	\$83,709	\$115,001	\$120,709	\$186,746	123%	62%	55%
	25750 Personnel Services; Health Services	\$557	\$0	\$1,140	\$617	11%	n/a	-46%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$172,759	\$317,242	\$125,342	n/a	-27%	-60%
<b>Student Instructional Support Total</b>		<b>\$276,787</b>	<b>\$666,691</b>	<b>\$712,636</b>	<b>\$540,205</b>	<b>95%</b>	<b>-19%</b>	<b>-24%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$3,212	\$6,986	\$11,356	\$9,659	201%	38%	-15%
	23160 Board of Education; Promotion Expenses	\$4,300	\$2,726	\$2,815	\$1,859	-57%	-32%	-34%
	25110 Fiscal Services; Office of The Business Manager	\$57,853	\$83,923	\$80,952	\$40,335	-30%	-52%	-50%
	25150 Fiscal Services; Payroll Services	\$2,325	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$1,015	\$2,231	\$2,361	\$3,650	260%	64%	55%
	25191 Other Fiscal Services; Refund of Revenue	\$1,397	\$708	\$2,237	\$605	-57%	-14%	-73%
	25195 Other Fiscal Services; Bank Account Service Charge	\$759	\$1,296	\$1,852	\$2,785	267%	115%	50%

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	25199 Other Fiscal Services; Other	\$427	\$0	\$0	\$5,337	> 500%	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$91,593	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$26,289	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$8,532	\$893	\$0	\$0	-100%	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$380,691	\$515,766	\$455,381	\$459,748	21%	-11%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$31,057	\$34,978	\$25,706	\$25,978	-16%	-26%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$86,920	\$142,063	\$188,498	\$221,183	154%	56%	17%
	26499 2007 Account Code - Other	\$803	\$1,079,038	\$91,294	\$46,030	> 500%	-96%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$1,900	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$25,872	\$31,271	\$193,993	\$248,368	> 500%	> 500%	28%
	27010 Student Transportation; Service Area Direction	\$19,270	\$15,436	\$15,797	\$27,623	43%	79%	75%
	27100 Student Transportation; Vehicle Operation	\$247,654	\$310,910	\$320,248	\$387,497	56%	25%	21%
	27200 Student Transportation; Monitoring Services	\$936	\$138	\$889	\$389	-58%	182%	-56%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$48,034	\$78,853	\$91,122	\$90,558	89%	15%	-1%
	27400 Student Transportation; Purchase of School Buses	\$81,848	\$119,449	\$273,980	\$64,402	-21%	-46%	-76%
	27500 Student Transportation; Insurance on Buses	\$9,648	\$11,884	\$11,621	\$14,405	49%	21%	24%
	27700 Student Transportation; Contracted Transportation Services	\$2,789	\$0	\$0	\$3,435	23%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$610	\$3,080	\$594	\$979	60%	-68%	65%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$300	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$11,227	\$14,692	\$14,346	\$16,780	49%	14%	17%
	31200 Food Services Operations; Food Preparation and Dispensing	\$139,982	\$176,094	\$166,364	\$177,448	27%	1%	7%
	31400 Food Services Operations; Food Purchases	\$160,363	\$190,293	\$194,467	\$186,684	16%	-2%	-4%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$5,468	\$1,971	n/a	n/a	-64%
	31900 Other Food Services	\$5,394	\$12,398	\$8,049	\$11,691	117%	-6%	45%
	33100 Community Service Operations; Direction of Community Services	\$0	\$120	\$1,137	\$0	n/a	-100%	-100%
	33300 Civic Services	\$278	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$81,387	\$102,174	\$104,951	\$103,126	27%	1%	-2%
	33940 Child Care Services	\$0	\$0	\$24,224	\$43,449	n/a	n/a	79%
	33990 Other Community Services; Other	\$200	\$1,315	\$4,278	\$3,862	> 500%	194%	-10%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$49,372	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$33,684	\$37,285	\$34,043	\$52,587	56%	41%	54%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,689	\$39,759	\$24,461	\$73,733	402%	85%	201%
<b>Overhead and Operational Total</b>		<b>\$1,512,529</b>	<b>\$3,015,759</b>	<b>\$2,352,484</b>	<b>\$2,446,239</b>	<b>62%</b>	<b>-19%</b>	<b>4%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$116,476	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$5,120	\$11,209	\$15,445	\$4,492	-12%	-60%	-71%
	43000 Facilities Acquisition and Construction; Professional Services	\$9,048	\$40,700	\$15,390	\$19,679	117%	-52%	28%
	45100 Building Acquisition, Construction and Improvements	\$0	\$196,822	\$78,280	\$136,513	n/a	-31%	74%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$13,819	\$0	\$29,679	\$0	-100%	n/a	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$181,520	\$130,843	\$81,292	\$39,197	-78%	-70%	-52%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$28,550	\$0	n/a	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$60,000	\$60,000	\$60,000	n/a	0%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$44,559	\$42,531	\$172,924	n/a	288%	307%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$327,764	\$0	\$0	\$0	-100%	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$1,165	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$117,887	\$1,213,977	\$585,721	\$191,150	62%	-84%	-67%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$217,333	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	-\$21	\$0	\$0	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$772,798</b>	<b>\$1,698,088</b>	<b>\$936,887</b>	<b>\$841,288</b>	<b>9%</b>	<b>-50%</b>	<b>-10%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$18,974	\$2,101	\$2,779	\$2,013	-89%	-4%	-28%
	26492 2007 Account Code - Social Security	\$331,797	\$388,912	\$384,727	\$176,740	-47%	-55%	-54%
	26493 2007 Account Code - Workmen's Compensation	\$12,495	\$12,858	\$21,291	\$11,287	-10%	-12%	-47%
	26494 2007 Account Code - Group Insurance	\$326,840	\$644,162	\$657,971	\$324,451	-1%	-50%	-51%

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	26496 2007 Account Code - Unemployment Compensation	\$1,440	\$10,467	\$1,374	\$86	-94%	-99%	-94%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$21,958	\$9,458	\$0	\$650	-97%	-93%	n/a
<b>prorated Total</b>		<b>\$713,504</b>	<b>\$1,067,958</b>	<b>\$1,068,141</b>	<b>\$515,227</b>	<b>-28%</b>	<b>-52%</b>	<b>-52%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$4,958,034	\$5,908,692	\$6,055,639	\$5,752,464	16%	-3%	-5%	64.7%	51.2%	58.9%	59.3%
<b>Student Instructional Support</b>	\$315,382	\$780,128	\$801,684	\$584,667	85%	-25%	-27%	4.1%	6.8%	7.8%	6.0%
<b>Overhead and Operational</b>	\$1,619,069	\$3,149,224	\$2,487,714	\$2,517,669	56%	-20%	1%	21.1%	27.3%	24.2%	26.0%
<b>Nonoperational</b>	\$772,798	\$1,698,088	\$936,887	\$841,288	9%	-50%	-10%	10.1%	14.7%	9.1%	8.7%
<b>Grand Total</b>	<b>\$7,665,283</b>	<b>\$11,536,133</b>	<b>\$10,281,923</b>	<b>\$9,696,088</b>	<b>26%</b>	<b>-16%</b>	<b>-6%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	68.8%	58.0%	66.7%	65.4%